for the administration and collection of the following specific taxes: the income tax, both personal and corporate; the retail sales and use taxes; the admissions tax, the motor vehicle fuel tax, and the solid fuel tax, each of which is collected and administered by separate divisions established for the purpose. The Alcoholic Beverage Division collects the taxes on such beverages, and licenses transportation companies selling alcoholic beverages and warehouses for the storage thereof. The office of the Comptroller is further required to prescribe the form of all licenses required by the State licensing laws which are issued through the Clerks of the Courts of the various counties. The License Bureau is responsible for the enforcement of the State license laws. The Comptroller's office is further responsible for the distribution of certain taxes and revenue to the local subdivisions and other State agencies as prescribed by law (Code 1939 and 1947 Supp., Art. 19, secs. 6-35; Art. 2B, secs. 2-5, 20, 27, 47, 160; Art. 56, sec. 74B).

Branch offices of the Comptroller of the Treasury are maintained in the following cities:

Baltimore: (all divisions)

34 Hopkins Place; Telephone: Plaza 2700

Dundalk: (Income Tax Division)

Dundalk Building; Telephone: Dundalk 1428

Washington, D. C.: (Income Tax and Retail Sales and Use Tax Divisions)

1319 F. Street, N. W.; Telephone: Sterling 6680

	Expenditures 1950	Appropriations 1951
General Funds Special Funds Tax Refunds	\$ 169,655.39	\$1,338,983.00 \$ 132,667.00
Staff: 341.	\$1,832,179.34	\$1,471,650.00

STATE APPEAL BOARD

Chairman: L. Franklin Purnell Walter E. Buck, Herbert H. Rosenbaum Louis R. Schuerholz, Secretary

34 Hopkins Place, Baltimore 1

Telephone: Plaza 2700

The State Appeal Board was established in 1933. It was designated by law as the "State License Bureau" until 1947, when the name was changed (Acts of 1947, ch. 501, sec. 2A). The Board is composed of three members appointed by the Comptroller of the Treasury subject to the approval of the Governor. The Comptroller designates the Chairman of the Board (Code 1947 Supp., Art. 2B, sec. 134). The Board acts in place of a county board of license commissioners in the counties of Queen Anne's and Somerset (Acts 1950, Ch. 314). The